

Internal Revenue Service
memorandum

date: OCT 25 1991

to: Director, Fresno Service Center
Attn: Ms. Hazel Sharp

from: Technical Assistant, CC:EE:3
Office of the Associate Chief Counsel
(Employee Benefits and Exempt Organizations)

subject: [REDACTED] - Form 8274

This is in reply to your correspondence dated September 26, 1991, in which you request our consideration and comment regarding the organization's late filing of its Form 8274, Certification by Churches and Qualified Church-Controlled Organizations Electing Exemption from Employer Social Security Taxes. In this regard, we hope the following information is helpful.

The law setting forth the filing requirements with regard to elections for tax exemption was enacted by Congress. There are no statutory provisions in the law that permit an exception, for any reason, to the timely filing requirement if the due date is missed. Therefore, we are unable to approve the organization's Form 8274 because the Service has no authority to extend the period for filing the Form 8274 or to grant an exception to the timely filing requirement imposed by the statute.

The organization should be made aware that the ultimate burden for compliance with the tax laws rests on the taxpayer. In this regard, the Service makes every effort to inform taxpayers about the tax laws through various publications, news releases, notices and regulations. One information source is Publication 539, which provides information on employment taxes and is available each year from the Service for use in preparing income tax returns. This publication contains a section explaining the tax treatment of exempt organizations and indicates that Form 8274 may be used by a church or church-controlled organization which is opposed to the payment of social security taxes.

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Director, Fresno Service Center

We hope this information is helpful to you and the taxpayer. If you have any further questions, please call Lou Ann Craner of my staff at FTS - 566-4748.

(Signed) Ronald L. Moore

RONALD L. MOORE